

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
PRIMARY GOVERNMENT**

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**Annual Financial Report  
December 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/28/08

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*Founded in 1978*

## **BROUSSARD & COMPANY**

**CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.**

### **INDEPENDENT AUDITOR'S REPORT**

To the Members of the  
Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the accompanying primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beauregard Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents. These primary government financial statements are the responsibility of the Beauregard Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the primary government of the Beauregard Parish Police Jury, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Jury's legal entity. The financial statements do not include financial data for the Jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Jury's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Beauregard Parish Police Jury, as of December 31, 2007, and the results of its operations and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the primary government financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of the Beauregard Parish Police Jury as of December 31, 2007, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### **MOSS BLUFF OFFICE**

695 Sam Houston Jones Parkway, Suite D  
Lake Charles, Louisiana 70611  
Ph: (337) 217-3370 Fax: (337) 439-6647

#### **LAKE CHARLES OFFICE**

One Lakeshore Drive, Suite 1900  
Lake Charles, Louisiana 70629  
Ph: (337) 439-6600 Fax: (337) 439-6647

#### **SULPHUR OFFICE**

704 First Avenue  
Sulphur, Louisiana 70663  
Ph: (337) 527-0010 Fax: (337) 527-0014

In accordance with *Government Auditing Standards*, we have also issued a report dated May 2, 2008, on our consideration of the Beauregard Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 7 is not a required part of the financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the primary government financial statements that collectively comprise Beauregard Parish Police Jury's basic financial statements. The combining non-major fund financial statements, schedules, and other additional information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and in our opinion, the information is fairly stated in all material respects in relation to the primary government fund financial statements taken as a whole.

*Broussard & Company*

Lake Charles, Louisiana  
May 2, 2008

# BEAUREGARD PARISH POLICE JURY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As financial management of the Beauregard Parish Police Jury, we offer readers of this financial statement an overview and analysis of the financial activities of the Beauregard Parish Police Jury. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently know facts in comparison with the prior year's information. The MD&A should be read in conjunction with the financial statements that begin on page 10.

## FINANCIAL HIGHLIGHTS

- Assets of the Parish primary government exceeded its liabilities at the close of the most recent fiscal year by \$46,007,715 (*net assets*). Of this amount, \$12,445,264 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- Governmental activities net assets increased by \$1,925,662 during 2007.

As of the close of the current fiscal year, the primary government's governmental funds reported combined fund balances of \$12,691,543, an increase of \$820,381 in comparison with the prior year. Approximately 93% of this total amount, \$11,811,792, is *available for spending* at the Parish's discretion (*unreserved fund balance*). The remainder is reserved for debt service and inventory.

- At December 31, 2007, unreserved fund balance for the general fund was \$1,293,813, or 51% of total 2007 general fund expenditures.

## OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board Statement 34, a government's presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government) and should enhance the Parish's accountability.

### Government-Wide Financial Statements

The government-wide financial statements are designed to be similar to private-sector business in that all governmental activities are consolidated into one column. These statements combine governmental fund's current financial resources with capital assets and long-term obligations.

The Statement of Net Assets (page 10) presents information on all the government's assets and liabilities, with the difference between the two reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

The Statement of Activities (page 11), presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

The governmental activities reflect the Police Jury's basic services include general government, public safety, public works, health and welfare, culture and recreation. These services are financed primarily with taxes and charges for services.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found starting on page 34 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

The non-major governmental funds combining statements are presented immediately following the notes to the financial statements.

## Government-Wide Financial Analysis

The table below provides a summary view of the statement of net assets as of December 31,:

### Beauregard Parish Police Jury Condensed Statement of Net Assets As of December 31,

	Governmental Activities	
	2007	2006
Current and Other Assets	\$ 13,152,857	\$ 13,269,421
Capital Assets	<u>36,736,519</u>	<u>19,810,303</u>
Total Assets	<u>49,889,376</u>	<u>33,079,724</u>
Long-Term Liabilities Outstanding	3,380,795	4,078,733
Other Liabilities	<u>500,866</u>	<u>457,685</u>
Total Liabilities	<u>3,881,661</u>	<u>4,536,418</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	33,562,451	15,935,303
Unrestricted	<u>12,445,264</u>	<u>12,608,003</u>
Total Net Assets	<u>\$ 46,007,715</u>	<u>\$ 28,543,306</u>

Approximately 73% of the Parish's net assets as of December 31, 2007, represent the government's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining 27% of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors.

The table below provides a summary of the changes in net assets for the year ended December 31, 2007:

### Beauregard Parish Police Jury Condensed Statement of Changes in Net Assets For the Year Ended December 31,

	Governmental Activities	
	2007	2006
Revenues:		
Program Revenue:		
Charges for Services	\$ 1,159,741	\$ 1,232,046
Operating Grants and Contributions	1,987,149	986,438
Capital Grants and Contributions	615,271	2,428,625
General Revenues:		
Property Taxes	3,602,954	3,607,601
Severance Taxes	1,465,028	1,660,803
Sales Taxes	5,145,921	3,792,012
Other Taxes	97,955	101,153
Grants and Contributions Not Restricted to Specific Programs	29,142	31,507
Gain on Sale of Capital Assets	108,596	44,833
Other	<u>364,175</u>	<u>402,806</u>
Total Revenues	<u>\$ 14,575,932</u>	<u>\$ 14,287,824</u>



	Governmental Activities	
	2007	2006
Expenses:		
General Government	\$ 2,053,609	\$ 2,026,910
Public Safety	1,640,590	1,913,867
Public Works	8,086,030	5,164,395
Health and Welfare	298,021	277,359
Culture and Recreation	390,391	405,012
Interest on Long-Term Debt	107,747	147,477
Other	<u>73,882</u>	<u>4,501</u>
Total Expenses	<u>12,650,270</u>	<u>9,939,521</u>
Increase (Decrease) In Net Assets	1,925,662	4,348,303
Net Assets – Beginning of Year	<u>44,082,053</u>	<u>24,195,003</u>
Net Assets – End of Year	<u>\$ 46,007,715</u>	<u>\$ 28,543,306</u>

The Parish's net assets increased \$1,925,662 during the current fiscal year.

### **Financial Analysis of Government's Funds**

**Governmental Funds:** The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund fund balance decreased \$291,591 to a balance of \$1,293,813. Special revenue fund balances totaled \$10,980,492, an increase of \$1,292,531 in comparison with the prior year.

### **General Fund Budgetary Highlights**

The total difference between the original general fund budget and the final amended budget was an increase in appropriations of \$273,048.

Actual revenues were less than budgeted revenues by \$267,273.

Budgeted expenditures exceeded actual expenditures by \$105,569.

## **Capital Assets and Debt Administration**

**Capital Assets:** The Beauregard Parish Police Jury's investment in capital assets as of December 31, 2007, amounts to \$36,736,519 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, furniture and equipment, and infrastructure (roads, highways, bridges, and drainage systems). The total increase in the Parish's investment in capital assets for the current fiscal year was \$16,926,216 (85%). \$16,537,246 of this increase is infrastructure assets (net of accumulated depreciation) acquired prior to January 1, 2003.

Major capital asset events during the current fiscal year included the following:

- Completed construction of the Police Jury Administrative Complex at a total cost of \$1,846,797.
- The purchase of a variety of different pieces of equipment and various items of furniture for a total cost of \$1,112,366.

## **Long-Term Debt**

At the end of the current fiscal year, the Parish had a total long-term debt outstanding of \$3,174,068. This amount includes \$125,068 in capital lease obligations.

As of December 31, 2007, Parish bonds are unrated.

## **Requests for Information**

Questions concerning any of the information provided in this report or requests for additional information should be addressed to Betty Cunningham, Secretary-Treasurer, Beauregard Parish Police Jury, P.O. Box 310, DeRidder, LA 70634.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Statement of Net Assets**  
**As of December 31, 2007**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,540,351
Receivables	4,096,208
Inventory	516,298
Capital assets not being depreciated:	
Land	583,537
Capital assets net of accumulated depreciation:	
Buildings and improvements	9,735,603
Furniture and equipment	4,761,303
Infrastructure	<u>21,656,076</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 49,889,376</u></u>
<b>LIABILITIES AND NET ASSETS</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 401,398
Accrued wages payable	59,916
Interest payable	39,552
Long-term liabilities:	
Due within one year	915,984
Due after one year	<u>2,464,811</u>
<b>TOTAL LIABILITIES</b>	<u>3,881,661</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	33,562,451
Unrestricted	<u>12,445,264</u>
<b>TOTAL NET ASSETS</b>	<u><u>\$ 46,007,715</u></u>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Statement of Activities**  
**For The Year Ended December 31, 2007**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
General Government:					
Legislative	\$ 193,736	\$ -	\$ -	-	(193,736)
Judicial	902,275	843,925	13,892	-	(44,458)
Elections	40,818	-	-	-	(40,818)
Finance and administrative	636,734	121,860	404,126	500	(110,248)
Other general administrative	280,046	129,804	103,800	69,970	23,528
Public safety	1,640,590	-	102,357	-	(1,538,233)
Public works	8,086,030	51,162	1,253,911	544,801	(6,236,156)
Health and welfare	298,021	-	10,885	-	(287,136)
Culture and recreation	390,391	12,990	98,178	-	(279,223)
Interest on long-term debt	107,747	-	-	-	(107,747)
Other expenses	73,882	-	-	-	(73,882)
Total Primary Government	\$ 12,650,270	\$ 1,159,741	\$ 1,987,149	\$ 615,271	\$ (8,888,109)
<b>General Revenues:</b>					
Property taxes					\$ 3,602,954
Severance taxes					1,465,028
Sales taxes					5,145,921
State revenue sharing					124,037
Other taxes					97,955
Other general revenues					29,142
Interest earnings					240,138
Gain on sale of capital assets					108,596
Total General Revenues					10,813,771
Change in Net Assets					1,925,662
Net Assets - Beginning of Year					44,082,053
Net Assets - End of Year					\$ 46,007,715

The accompanying notes are an integral part of this statement.

## **FUND FINANCIAL STATEMENTS**

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Balance Sheet  
Governmental Funds  
As of December 31, 2007**

	<u>General</u>	<u>Parishwide Road</u>	<u>Sales Tax District No. 1</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 731,708	\$ 934,745	\$ 1,687,616
Receivables	612,442	39,571	459,031
Due from other funds	69,853	-	-
Inventory	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 1,414,003</u></u>	<u><u>\$ 974,316</u></u>	<u><u>\$ 2,146,647</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 98,522	\$ 46,111	\$ 101,858
Accrued wages payable	21,668	18,958	-
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<u>120,190</u>	<u>65,069</u>	<u>101,858</u>
<b>FUND BALANCES</b>			
Reserved for:			
Debt service	-	-	-
Inventory	-	-	-
Unreserved, reported in:			
General fund	1,293,813	-	-
Special revenue funds	-	909,247	2,044,789
Capital project funds	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>1,293,813</u>	<u>909,247</u>	<u>2,044,789</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 1,414,003</u></u>	<u><u>\$ 974,316</u></u>	<u><u>\$ 2,146,647</u></u>

The accompanying notes are an integral part of this statement.



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Balance Sheet (Continued)  
Governmental Funds  
As of December 31, 2007**

	<b>Health Unit</b>	<b>Police Jury Administrative Complex</b>	<b>Criminal Court</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,481,263	\$ 99,430	\$ 115,669
Receivables	329,887	-	52,056
Due from other funds	-	-	-
Inventory	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,811,150</b>	<b>\$ 99,430</b>	<b>\$ 167,725</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 5,723	\$ 76,124	\$ 24,047
Accrued wages payable	2,555	-	7,472
Due to other funds	-	-	69,853
<b>TOTAL LIABILITIES</b>	<b>8,278</b>	<b>76,124</b>	<b>101,372</b>
<b>FUND BALANCES</b>			
Reserved for:			
Debt service	-	-	-
Inventory	-	-	-
Unreserved, reported in:			
General fund	-	-	-
Special revenue funds	1,802,872	-	66,353
Capital project funds	-	23,306	-
<b>TOTAL FUND BALANCES</b>	<b>1,802,872</b>	<b>23,306</b>	<b>66,353</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,811,150</b>	<b>\$ 99,430</b>	<b>\$ 167,725</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Balance Sheet (Continued)  
Governmental Funds  
As of December 31, 2007**

	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,489,920	\$ 8,540,351
Receivables	2,603,221	4,096,208
Due from other funds	-	69,853
Inventory	516,298	516,298
<b>TOTAL ASSETS</b>	<b>\$ 6,609,439</b>	<b>\$ 13,222,710</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 49,013	\$ 401,398
Accrued wages payable	9,263	59,916
Due to other funds	-	69,853
<b>TOTAL LIABILITIES</b>	<b>58,276</b>	<b>531,167</b>
<b>FUND BALANCES</b>		
Reserved for:		
Debt service	363,453	363,453
Inventory	516,298	516,298
Unreserved, reported in:		
General fund	-	1,293,813
Special revenue funds	5,640,933	10,464,194
Capital project funds	30,479	53,785
<b>TOTAL FUND BALANCES</b>	<b>6,551,163</b>	<b>12,691,543</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,609,439</b>	<b>\$ 13,222,710</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Reconciliation of the Balance Sheet - Governmental Funds  
to the Statement of Net Assets  
As of December 31, 2007**

Total fund balance for governmental funds at December 31, 2007 \$ 12,691,543

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets (net of accumulated depreciation) consist of:

Land	583,537	
Buildings and improvements	9,735,603	
Furniture and equipment	4,761,303	
Infrastructure	<u>21,656,076</u>	
		36,736,519

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Bonds payable	(1,299,000)	
Notes payable - certificates of indebtedness	(1,750,000)	
Capital lease obligations	(125,068)	
Accrued interest payable	(39,552)	
Compensated absences	<u>(206,727)</u>	
		<u>(3,420,347)</u>

Total net assets of governmental activities at December 31, 2007 \$ 46,007,715

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For The Year Ended December 31, 2007**

	General	Parishwide Road	Sales Tax District No. 1
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 463,643	\$ -	\$ -
Sales	-	-	5,145,920
Other taxes	-	-	-
Licenses and permits	41,000	-	-
Intergovernmental Revenues:			
Federal funds	-	101,081	-
State Funds:			
Parish transportation funds	-	488,847	-
State revenue sharing	41,330	-	-
Severance taxes	1,465,028	-	-
Other state funds	343,525	-	-
Fees, charges, and commissions for services	121,967	-	51,163
Fines and forfeitures	-	-	-
Interest	19,068	20,357	27,205
Other revenues	128,334	-	-
Total Revenues	2,623,895	610,285	5,224,288
<b>EXPENDITURES</b>			
General Government:			
Legislative	193,736	-	-
Judicial	167,322	-	-
Elections	40,488	-	-
Finance and administrative	526,448	-	-
Other general administrative	189,512	-	-
Public safety	1,346,052	-	-
Public works	-	2,379,135	1,209,367
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Other expenditures	61,139	-	-
Total Expenditures	2,524,697	2,379,135	1,209,367
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 99,198</b>	<b>\$ (1,768,850)</b>	<b>\$ 4,014,921</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For The Year Ended December 31, 2007**

	<u>General</u>	<u>Parishwide Road</u>	<u>Sales Tax District No. 1</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	\$ (390,789)	\$ 1,736,936	\$ (3,081,338)
Sale of fixed assets	-	208,889	-
	<u>(390,789)</u>	<u>1,945,825</u>	<u>(3,081,338)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(291,591)	176,975	933,583
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,585,404	732,270	1,111,205
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,293,813</u>	<u>\$ 909,245</u>	<u>\$ 2,044,788</u>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For The Year Ended December 31, 2007**

	Health Unit	Police Jury Administrative Complex	Criminal Court
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 350,249	\$ -	\$ -
Sales	-	-	-
Other taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State Funds:			
Parish transportation funds	-	-	-
State revenue sharing	12,364	-	-
Severance taxes	-	-	-
Other state funds	-	47,040	-
Fees, charges, and commissions for services	-	-	236,701
Fines and forfeitures	-	-	607,116
Interest	44,110	8,521	1,098
Other revenues	-	500	1,605
Total Revenues	406,723	56,061	846,520
<b>EXPENDITURES</b>			
General Government:			
Legislative	-	-	-
Judicial	-	-	727,540
Elections	-	-	-
Finance and administrative	-	955,851	-
Other general administrative	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	290,695	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Other expenditures	-	-	-
Total Expenditures	290,695	955,851	727,540
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 116,028</b>	<b>\$ (899,790)</b>	<b>\$ 118,980</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For The Year Ended December 31, 2007**

	Health Unit	Police Jury Administrative Complex	Criminal Court
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	\$ -	\$ 280,000	\$ (69,929)
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	-	280,000	(69,929)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	116,028	(619,790)	49,051
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,686,843	643,096	17,301
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,802,871</u>	<u>\$ 23,306</u>	<u>\$ 66,352</u>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For The Year Ended December 31, 2007**

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>		
Taxes:		
Ad valorem	\$ 2,789,062	\$ 3,602,954
Sales	-	5,145,920
Other taxes	97,955	97,955
Licenses and permits	-	41,000
Intergovernmental Revenues:		
Federal funds	-	101,081
State Funds:		
Parish transportation funds	-	488,847
State revenue sharing	70,343	124,037
Severance taxes	-	1,465,028
Other state funds	768,281	1,158,846
Fees, charges, and commissions for services	101,794	511,625
Fines and forfeitures	-	607,116
Interest	119,796	240,155
Other revenues	771,686	902,125
Total Revenues	<u>4,718,917</u>	<u>14,486,689</u>
<b>EXPENDITURES</b>		
General Government:		
Legislative	-	193,736
Judicial	-	894,862
Elections	-	40,488
Finance and administrative	-	1,482,299
Other general administrative	90,534	280,046
Public safety	298,497	1,644,549
Public works	4,189,187	7,777,689
Health and welfare	3,814	294,509
Culture and recreation	270,057	270,057
Debt service	927,868	927,868
Other expenditures	-	61,139
Total Expenditures	<u>5,779,957</u>	<u>13,867,242</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (1,061,040)</u>	<u>\$ 619,447</u>

The accompanying notes are an integral part of this statement.



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Governmental Funds  
For The Year Ended December 31, 2007**

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	\$ 1,469,631	\$ (55,489)
Sale of fixed assets	47,534	256,423
Total Other Financing Sources (Uses)	1,517,165	200,934
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	456,125	820,381
<b>FUND BALANCES - BEGINNING OF YEAR</b>	6,095,045	11,871,164
<b>FUND BALANCE - END OF YEAR</b>	\$ 6,551,170	\$ 12,691,545

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of Activities  
For The Year Ended December 31, 2007**

Total net changes in fund balances at December 31, 2007 per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 820,381
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	409,594
Governmental funds report proceeds from the sale of fixed assets as an other financing source. However, in the statement of activities, only the portion of this amount in excess of the undepreciated asset cost is shown as a gain on the sale of capital assets.	(147,827)
Governmental funds report repayment of principal of long-term debt as expenditures. However, this expenditure does not appear in the statement of activities since the payment is applied against the bond payable on the statement of net assets.	823,571
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis.	22,937
Governmental funds do not report compensated absences as expenditures. However, this expenditure does appear in the Statement of Activities since the payable is reported on the Statement of Net Assets.	<u>(2,994)</u>
Total changes in net assets at December 31, 2007 per Statement of Activities	<u>\$ 1,925,662</u>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
General Fund  
For The Year Ended December 31, 2007**

	Budgeted Amounts	
	Original	Final
<b>REVENUES</b>		
Taxes	\$ 450,120	\$ 420,600
Licenses and permits	5,000	45,000
Intergovernmental revenues	1,439,140	2,152,843
Fees, charges, and commissions for services	111,000	116,178
Interest	9,000	19,975
Other revenues	89,075	136,572
Total Revenues	2,103,335	2,891,168
<b>EXPENDITURES</b>		
General Government:		
Legislative	200,637	192,337
Judicial	155,407	166,074
Elections	56,655	57,019
Finance and administrative	762,013	545,275
Other general administrative	310,566	279,966
Public safety	804,300	1,317,096
Other expenditures	67,640	72,499
Total Expenditures	2,357,218	2,630,266
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(253,883)	260,902
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(456,093)	(472,017)
Total Other Financing Sources (Uses)	(456,093)	(472,017)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(709,976)	(211,115)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,585,404	1,585,404
<b>FUND BALANCE - END OF YEAR</b>	\$ 875,428	\$ 1,374,289

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Continued)  
General Fund  
For The Year Ended December 31, 2007**

	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>		
Taxes	\$ 463,643	\$ 43,043
Licenses and permits	41,000	(4,000)
Intergovernmental revenues	1,849,883	(302,960)
Fees, charges, and commissions for services	121,967	5,789
Interest	19,068	(907)
Other revenues	128,334	(8,238)
<b>Total Revenues</b>	<b>2,623,895</b>	<b>(267,273)</b>
<b>EXPENDITURES</b>		
General Government:		
Legislative	193,736	(1,399)
Judicial	167,322	(1,248)
Elections	40,488	16,531
Finance and administrative	526,448	18,827
Other general administrative	189,512	90,454
Public safety	1,346,052	(28,956)
Other expenditures	61,139	11,360
<b>Total Expenditures</b>	<b>2,524,697</b>	<b>105,569</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>99,198</b>	<b>(161,704)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(390,789)	81,228
<b>Total Other Financing Sources (Uses)</b>	<b>(390,789)</b>	<b>81,228</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(291,591)</b>	<b>(80,476)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,585,404</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,293,813</b>	<b>\$ (80,476)</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Parishwide Fund  
For The Year Ended December 31, 2007**

	Budgeted Amounts	
	Original	Final
<b>REVENUES</b>		
Intergovernmental revenues	\$ 495,692	\$ 614,322
Interest	15,000	23,000
Total Revenues	510,692	637,322
<b>EXPENDITURES</b>		
General Government:		
Public works	2,107,097	2,423,753
Total Expenditures	2,107,097	2,423,753
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,596,405)	(1,786,431)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	1,310,364	1,740,126
Sale of fixed assets	-	208,889
Total Other Financing Sources (Uses)	1,310,364	1,949,015
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(286,041)	162,584
<b>FUND BALANCES - BEGINNING OF YEAR</b>	732,270	732,270
<b>FUND BALANCE - END OF YEAR</b>	\$ 446,229	\$ 894,854

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Continued)**  
**Parishwide Fund**  
**For The Year Ended December 31, 2007**

	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>		
Intergovernmental revenues	\$ 589,928	\$ (24,394)
Interest	20,357	(2,643)
Total Revenues	610,285	(27,037)
<b>EXPENDITURES</b>		
General Government:		
Public works	2,379,135	44,618
Total Expenditures	2,379,135	44,618
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,768,850)	17,581
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	1,736,936	(3,190)
Sale of fixed assets	208,889	-
Total Other Financing Sources (Uses)	1,945,825	(3,190)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	176,975	14,391
<b>FUND BALANCES - BEGINNING OF YEAR</b>	732,270	-
<b>FUND BALANCE - END OF YEAR</b>	\$ 909,245	\$ 14,391

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Sales Tax District No. 1 Fund  
For The Year Ended December 31, 2007**

	<b>Budgeted Amounts</b>	
	<b>Original</b>	<b>Final</b>
<b>REVENUES</b>		
Taxes	\$ 3,000,000	\$ 5,066,532
Fees, charges, and commissions for services	50,000	50,174
Interest	2,000	26,600
Total Revenues	3,052,000	5,143,306
<b>EXPENDITURES</b>		
General Government:		
Public works	1,173,364	1,197,966
Total Expenditures	1,173,364	1,197,966
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,878,636	3,945,340
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(2,071,949)	(3,085,894)
Total Other Financing Sources (Uses)	(2,071,949)	(3,085,894)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(193,313)	859,446
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,111,205	1,111,205
<b>FUND BALANCE - END OF YEAR</b>	\$ 917,892	\$ 1,970,651

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Continued)  
Sales Tax District No. 1 Fund  
For The Year Ended December 31, 2007**

	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>		
Taxes	\$ 5,145,920	\$ 79,388
Fees, charges, and commissions for services	51,163	989
Interest	27,205	605
Total Revenues	5,224,288	80,982
<b>EXPENDITURES</b>		
General Government:		
Public works	1,209,367	(11,401)
Total Expenditures	1,209,367	(11,401)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	4,014,921	69,581
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(3,081,338)	4,556
Total Other Financing Sources (Uses)	(3,081,338)	4,556
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	933,583	74,137
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,111,205	-
<b>FUND BALANCE - END OF YEAR</b>	\$ 2,044,788	\$ 74,137

The accompanying notes are an integral part of this statement.



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Health Unit Fund  
For The Year Ended December 31, 2007**

	Budgeted Amounts	
	Original	Final
<b>REVENUES</b>		
Taxes	\$ 338,650	\$ 318,397
Intergovernmental revenues	11,480	11,480
Interest	47,500	46,634
Total Revenues	397,630	376,511
<b>EXPENDITURES</b>		
Health and welfare	273,730	295,299
Total Expenditures	273,730	295,299
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	123,900	81,212
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,686,843	1,686,843
<b>FUND BALANCE - END OF YEAR</b>	\$ 1,810,743	\$ 1,768,055

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Continued)  
Health Unit Fund  
For The Year Ended December 31, 2007**

	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>		
Taxes	\$ 350,249	\$ 31,852
Intergovernmental revenues	12,364	884
Interest	44,110	(2,524)
Total Revenues	406,723	30,212
<b>EXPENDITURES</b>		
Health and welfare	290,695	4,604
Total Expenditures	290,695	4,604
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	116,028	34,816
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,686,843	-
<b>FUND BALANCE - END OF YEAR</b>	\$ 1,802,871	\$ 34,816

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Criminal Court Fund  
For The Year Ended December 31, 2007**

	Budgeted Amounts	
	Original	Final
<b>REVENUES</b>		
Fees, charges, and commissions for services	\$ 209,000	\$ 230,560
Fines and forfeitures	472,000	578,000
Interest	200	1,000
Other revenues	-	1,605
Total Revenues	681,200	811,165
<b>EXPENDITURES</b>		
General Government:		
Judicial	677,769	740,792
Total Expenditures	677,769	740,792
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,431	70,373
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(1,000)	(200)
Total Other Financing Sources (Uses)	(1,000)	(200)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	2,431	70,173
<b>FUND BALANCES - BEGINNING OF YEAR</b>	17,301	17,301
<b>FUND BALANCE - END OF YEAR</b>	\$ 19,732	\$ 87,474

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual (Continued)**  
**Criminal Court Fund**  
**For The Year Ended December 31, 2007**

	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>		
Fees, charges, and commissions for services	\$ 236,701	\$ 6,141
Fines and forfeitures	607,116	29,116
Interest	1,098	98
Other revenues	1,603	-
Total Revenues	846,520	35,355
<b>EXPENDITURES</b>		
General Government:		
Judicial	727,540	13,252
Total Expenditures	727,540	13,252
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	118,980	48,607
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	(69,929)	(69,729)
Total Other Financing Sources (Uses)	(69,929)	(69,729)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	49,051	(21,122)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	17,301	-
<b>FUND BALANCE - END OF YEAR</b>	\$ 66,352	\$ (21,122)

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies**

The Beauregard Parish Police Jury is the governing authority for Beauregard Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial inducement and health services under the provisions of Louisiana Revised Statute 33:1236. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

**A. FINANCIAL REPORTING ENTITY**

The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit.
3. Fiscal interdependence between the parish and the potential component unit.
4. Imposition of will by the parish on the potential component unit.
5. Financial benefit/burden relationship between the parish and the potential component unit.

Only the primary government's financial information (including the following component units) are presented in these financial statements.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

The following blended component units are reported as part of the primary government in the Primary Government Financial Statements of the Beauregard Parish Police Jury:

- Criminal Court
- Fire Protection Districts 2, 3-A, 4
- Health Unit
- Tourist Commission
- Civic Center
- Beauregard Parish Emergency Response Council
- Covered Arena

Fire Protection District 3 and E-911 Emergency Communications District are no longer included in this report.

**B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments", issued in June 1999.

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. However, the police jury does not have any business-type activities included in this report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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***Note 1 - Summary of Significant Accounting Policies (Continued)***

requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes considered collectible at year-end are recognized as revenue in the period levied.

Ad valorem taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Parish-Wide Road Fund accounts for the maintenance of roads and bridges on a parish-wide basis. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 70% of the proceeds of a 1% sales and use tax collected by the Sales Tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Beauregard Parish. Financing is provided by a 1% sales and use tax levied upon rural sections of the parish. Additional financing is provided by the Town of Merryville for the collection and disposal of solid waste within their respective corporate limits.

The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

The Police Jury Administrative Complex Fund accounts for the expenditure of the proceeds of the \$1,500,000 outstanding certificates of indebtedness issued July 22, 2004.

The Criminal Court Fund accounts for fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**C. BUDGET POLICIES AND BUDGETARY ACCOUNTING**

The annual budgets of the Beauregard Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds. During the year, the police jury receives monthly budget comparison statements, which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

**D. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. Cash equivalents for each fund include demand deposit account balances and certificates of deposit with maturities of three months or less.

**E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term inter-fund loans are also classified as due from other funds or due to other funds on the balance sheet.

**F. CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and infrastructure (roads, highways, bridges, and drainage systems) are reported in the applicable governmental activities columns in the government-wide financial statements. Infrastructure assets placed in service prior to 2003 have been added to this report in the current year.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the blended component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 40
Furniture and equipment	5 - 15
Infrastructure	40

**G. COMPENSATED ABSENCES**

All 12 month employees earn from 10 to 20 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 20 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

All 12 month employees earn 13 days of sick leave per year. Sick leave may be accumulated to a maximum of 30 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**H. SALES TAXES**

The Tourist Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 33:4574-4574.3 for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 2007 amounted to \$56,697.

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning April 1, 1996, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. The tax was renewed by the voters of the applicable Districts for an additional ten year period on October 15, 2005. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenues at December 31, 2007 amounted to \$2,572,960.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning in 1991. The 1% sales and use tax was renewed by the voters of the applicable Districts for a ten year period on November 3, 1998. Its proceeds (after paying the reasonable and necessary expenditures of collecting and administering the tax) will be deposited into the Parish-wide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 35% - to parish-wide work crews;
- 35% - for equipment and equipment repairs; and
- 30% - to acquire material and supplies - to  
be divided equally by the eight wards.

Tax revenues at December 31, 2007 amounted to \$2,572,960.

**I. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**J. TOTAL COLUMNS ON GOVERNMENTAL FUNDS STATEMENTS**

Total columns on the governmental funds statements are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

**K. RISK MANAGEMENT**

The Parish is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and natural disasters for which the Parish carries commercial insurance, except for general liability. However, general liability coverage is retained for the Covered Arena Fund.

**L. INVENTORIES**

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

**Note 2- Cash and Cash Equivalents**

Under Louisiana Revised Statutes 39:2955, the Police Jury may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, and time certificates of deposit with state banks, organized under Louisiana Law and National Banks having a principal office in Louisiana. Additionally, Louisiana statutes allow the Police Jury to invest in United States Treasury obligations, obligations issued or guaranteed by the United States government or federal agencies, and mutual or trust funds registered with the Securities and Exchange Commission which have underlying investments consisting solely of and limited to the United States government or its agencies.

At October 31, 2007, the Police Jury had cash and cash equivalents (book balances) totaling \$8,540,351 of which \$2,250 is petty cash and \$8,538,101 is in interest-bearing demand deposits. There are no certificates of deposit held by the Police Jury at December 31, 2007.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

**Note 2- Cash and Cash Equivalents(Continued)**

Custodial Credit Risk is the risk that in the event of bank failure, the Police Jury's deposits may not be returned. At October 31, 2007, the Police Jury had \$8,675,781 in demand deposits (bank balances before outstanding checks or deposits in transit). These deposits are secured from risk by \$400,000 of federal deposit insurance and \$19,031,796 of pledged securities held by the custodial bank in the name of the fiscal agent bank. The Police Jury was under-collateralized at one financial institution by \$719,519 at December 31, 2007. Sufficient collateralization was reestablished during January 2008.

Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent bank has failed to pay deposited funds upon demand.

**Note 3 - Receivables**

The following is a summary of receivables at December 31, 2007:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Taxes:					
Ad valorem	\$ 429,993	\$2,624,816	\$ 236,894	\$ -0-	\$3,291,703
Sales	-0-	445,981	-0-	-0-	445,981
Intergovernmental:					
State	173,113	54,897	-0-	-0-	228,010
Other	<u>9,336</u>	<u>112,264</u>	<u>-0-</u>	<u>8,914</u>	<u>130,514</u>
Total	<u>\$ 612,442</u>	<u>\$3,237,958</u>	<u>\$ 236,894</u>	<u>\$ 8,914</u>	<u>\$4,096,208</u>

No allowance for uncollectible receivables has been provided. Management has evaluated the receivables and believes they are all collectible.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

**Note 4 - Fixed Assets**

A summary of changes in fixed assets follows:

	Balance January 1, 2007	Additions	Deletions/ Transfers	Balance December 31, 2007
Capital assets, not being depreciated:				
Land	\$ 608,840	\$ -0-	\$ (25,303)	\$ 583,537
Construction in progress	911,413	935,384	(1,846,797)	-0-
Total capital assets, not being depreciated	<u>1,520,253</u>	<u>935,384</u>	<u>(1,872,100)</u>	<u>583,537</u>
Capital assets, being depreciated:				
Buildings and improvements	13,638,323	2,211,950	(417,333)	15,432,940
Furniture and equipment	11,427,726	1,112,366	(2,078,585)	10,461,507
Infrastructure	5,310,947	36,271,039	-0-	41,581,986
Total capital assets being depreciated	<u>30,376,996</u>	<u>39,595,355</u>	<u>(2,495,918)</u>	<u>67,476,433</u>
Less accumulated depreciation:				
Buildings and improvements	5,410,237	366,709	(79,609)	5,697,337
Furniture and equipment	6,458,043	578,354	(1,336,192)	5,700,205
Infrastructure	218,666	19,707,243	-0-	19,925,909
Total accumulated depreciation	<u>12,086,946</u>	<u>20,652,306</u>	<u>(1,415,801)</u>	<u>31,323,451</u>
Total capital assets being depreciated, net	<u>18,290,050</u>	<u>18,943,049</u>	<u>(1,080,117)</u>	<u>36,152,982</u>
Capital assets, net	<u>\$ 19,810,303</u>	<u>\$ 19,878,433</u>	<u>\$ (2,952,217)</u>	<u>\$ 36,736,519</u>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 5 - Depreciation Expense**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Judicial	\$ 8,908
Elections	330
Finance and Administrative	137,775
Public Safety	274,739
Public Works	1,405,403
Health and Welfare	55,820
Culture and Recreation	<u>120,334</u>
Total	<u>\$ 2,003,309</u>

**Note 6 - Pension Plan**

Substantially all employees of the Beauregard Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees are eligible to retire at age 65 with 7 years of creditable service, at age 60 with at least 10 years of creditable service, at age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service. This benefit, payable monthly for life, is equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental-plan-only prior to January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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**Note 6 - Pension Plan (continued):**

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Contributions to the System include 1/4 of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Details concerning the actuarial status of the system are not available for 2007.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2006, comprehensive annual financial report. The parish does not guarantee the benefits granted by the System.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 2007 was \$1,572,671; the Police Jury's total payroll was \$2,132,745. Covered employees contributed 9.50%, or \$133,710 to the system during calendar year 2007. The Police Jury contributed \$208,973 to this system during the year as its share. The Police Jury contributed at a rate of 13.25%.

The payroll for the Police Jury employees covered by the system for the year ended December 31, 2006 was \$1,582,950; the Police Jury's total payroll was \$2,116,877. Covered employees contributed 9.50%, or \$137,337 to the system during calendar year 2006. The Police Jury contributed \$206,846 to this system during the year as its share. The Police Jury contributed at a rate of 12.75%.

The payroll for the Police Jury employees covered by the system for the year ended December 31, 2005 was \$1,768,470; the Police Jury's total payroll was \$2,312,483. Covered employees contributed 9.50%, or \$156,400 to the system during calendar year 2005. The Police Jury contributed \$227,204 to this system during the year as its share. The Police Jury contributed at a rate of 12.75%.



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

**Note 7 - Long-Term Debt**

The following is a summary of long-term debt transactions for the year ended December 31, 2007:

	General Obligation Bonds	Certificates Of Indebtedness	Capital Leases	Compensated Absences	Total
Long-Term Debt at 12/31/06	\$1,724,000	\$ 2,151,000	\$ -0-	\$ 203,733	\$ 4,078,733
Additions	-0-	-0-	156,639	89,052	245,691
Retirements	( 425,000 )	( 401,000 )	( 31,571 )	( 86,058 )	( 943,629 )
Long-Term Debt at 12/31/07	<u>\$1,299,000</u>	<u>\$ 1,750,000</u>	<u>\$ 125,068</u>	<u>\$ 206,727</u>	<u>\$ 3,380,795</u>
Due within one year	<u>\$ 434,000</u>	<u>\$ 347,000</u>	<u>\$ 51,170</u>	<u>\$ 83,814</u>	<u>\$ 915,984</u>

Bonds and debt certificates at December 31, 2007 are comprised of the following individual issues:

\$470,000 debt certificates of Road District No. 4  
dated 08/26/06; due in annual installments of  
\$150,000 - \$163,000 through 03/01/09; interest at .1% to 4.5% \$ 320,000

\$1,500,000 debt certificates for Capital Building  
Improvements dated 07/22/04; due in annual installments of  
\$125,000 - \$180,000 through 03/01/14; interest at 0.1% - 5.5% 1,110,000

\$210,000 General Obligation Refunding Bonds of  
Road District No. 1-A dated 09/01/03; due in  
annual installments of \$38,000 - \$45,000  
through 03/01/08; interest at 2.40% 44,000

\$230,000 General Obligation Refunding Bonds of  
Road District No. 4 dated 09/01/03; due in annual  
installments of \$45,000 - \$50,000 through  
02/01/08; interest at 2.50% 50,000

\$400,000 public improvement bonds of Road District  
No. 5 dated 08/01/94; due in annual installments  
of \$15,000 - \$40,000 through 02/01/09; interest  
at 5.10% - 8.00% 75,000

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

**Note 7 - Long-Term Debt (Continued)**

\$380,000 general obligation bonds of Sub-Road District No. 1 of Road District No. 3 dated 05/01/95; due in annual installments of \$31,480 - \$413,000 through 03/01/10; interest at 5.20% - 9.00%	115,000
\$300,000 General Obligation Refunding Bonds of Road District No. 6 dated 09/01/03; due in annual installments of \$5,000 - \$65,000 through 02/01/09; interest at 3.05%	125,000
\$855,000 Refunding Bonds of Road District No. 6 dated 11/01/03; due in annual installments of \$160,000 - \$180,000 through 03/01/08; interest at 2.40%	180,000
\$850,000 general obligation bonds of Fire Protection District No. 2 dated 11/01/02; due in annual installments of \$56,692 - \$69,794 through 03/01/22; interest at 4.00% - 5.00%	710,000
\$500,000 debt certificates of Fire Protection District No. 4 dated 11/01/03; due in annual installments of \$45,000 - \$55,000; interest at 4%	<u>320,000</u>
Total	<u>\$ 3,049,000</u>

The annual requirements to amortize bonds and debt certificates at December 31, 2007, are as follows:

	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 781,000	\$ 111,130	\$ 892,130
2009	538,000	86,869	624,869
2010	275,000	72,860	347,860
2011	255,000	62,512	317,512
2012	670,000	71,751	741,751
2013-2017	230,000	99,773	329,773
2018-2022	<u>300,000</u>	<u>37,781</u>	<u>337,781</u>
	<u>\$ 3,049,000</u>	<u>\$ 542,676</u>	<u>\$ 3,591,676</u>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

***Note 8 - Criminal Court Fund***

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. At year end, the Criminal Court Fund owed the General Fund \$69,853.

***Note 9 - Capital Lease***

The Police Jury has entered into various lease agreements as lessee for financing the acquisition of various equipment. The economic substance of these leases is that the Police Jury is financing the acquisition of these assets through the leases, and accordingly, they are recorded in the Police Jury's assets and liabilities.

The assets acquired through capital leases are as follows:

Asset Types	Fixed Asset Cost	Accumulated Depreciation
Excavator	\$ 98,450	\$ 9,845
Dozer	84,689	529

The following is a schedule by years of future minimum payments required under these leases together with their present value as of December 31, 2007:

Year Ending December 31,	Long-Term Debt
2008	\$ 56,545
2009	56,545
2010	20,449
Total minimum lease payments	133,539
Less amount representing interest	(8,471)
Present value of minimum lease payments	\$ 125,068

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

**Note 10 - Levied Taxes & Principal Taxpayers**

The following is a summary of authorized and levied ad valorem taxes for the calendar year 2007:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parishwide taxes:		
General Fund	5.20	5.20
Special revenue funds -		
Health Unit	2.28	2.28
Civic Center	1.14	1.14
District taxes:		
Special revenue funds -		
Road District No. 1-A	21.85	21.85
Road District No. 2	5.70	5.70
Road District No. 3	5.06	5.06
Road District No. 4	31.36	31.36
Road District No. 5	16.06	16.06
Road District No. 6	32.17	32.17
Road District No. 7	24.14	24.14
Road District No. 8	23.20	23.20
Fire Protection District No. 2	6.14	6.14
Fire Protection District No. 4	23.00	23.00
Debt service funds -		
Road District No. 1-A	3.75	3.75
Road District No. 4	3.75	3.75
Road District No. 5	6.00	6.00
Road District No. 6	3.00	3.00
Sub Road District 1 of District 3	12.00	12.00
Fire Protection District No. 2	2.50	2.50

The following are the principal taxpayers in the Parish and their assessed taxes for the calendar year 2007:

	<u>2007 Assessed Tax</u>	<u>Percent of Total Tax Valuation</u>
Boise Cascade Corporation	\$ 3,704,378	21.46 %
Mead West Vaco Corporation	499,595	2.89
Beauregard Electric Cooperative	496,131	2.87
Central Louisiana Electric	463,431	2.68
Boise Southern Company	444,428	2.57
Transcontinental Gas Pipe Line	399,034	2.31
Trunkline Gas Company	344,601	1.99
Meriwether	304,879	1.76
Temple-Inland, Inc.	282,488	1.63
Centennial Pipeline	281,820	1.62

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2007**

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***Note 11-        Litigation and Claims***

At December 31, 2007, the Police Jury was involved in several lawsuits. In the opinion of the Police Jury's legal counsel, no estimate of loss can be made.

***Note 12-        Excess of Expenditures over Appropriations***

For the year ended December 31, 2007, expenditures exceeded appropriations in the Sales Tax District No. 1 fund by \$6,845. Expenditures also exceeded appropriations in the Fire Protection District No. 4 fund by \$16,033. These over-expenditures were funded by greater than anticipated revenues.

***Note 13-        Adjustments to Net Assets***

Fire Protection District No. 3 and E911 Communications District are no longer included in this report. This resulted in a decrease to net assets of \$998,499.

During the year ended December 31, 2007, the Police Jury has retroactively recorded infrastructure assets placed in service prior to January 1, 2003. This resulted in an increase to net assets of \$16,537,246.

## **SUPPLEMENTAL INFORMATION**

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Balance Sheet  
Nonmajor Governmental Funds  
As of December 31, 2007**

	<b>Special Revenue</b>			
	<b>Road District No. 1</b>	<b>Road District No. 2</b>	<b>Road District No. 3</b>	<b>Road District No. 4</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 765,986	\$ 230,322	\$ 264,208	\$ 210,209
Receivables:				
Ad valorem	168,319	295,276	217,246	202,619
Revenue sharing	598	3,342	17,114	2,544
Other	-	-	-	-
Inventory	86,942	54,184	57,242	69,928
<b>TOTAL ASSETS</b>	<b>\$ 1,021,845</b>	<b>\$ 583,124</b>	<b>\$ 555,810</b>	<b>\$ 485,300</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,417	\$ 3,999	\$ 3,049	\$ 1,076
Accrued wages payable	550	1,657	1,029	297
<b>TOTAL LIABILITIES</b>	<b>1,967</b>	<b>5,656</b>	<b>4,078</b>	<b>1,373</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	86,942	54,184	57,242	69,928
Unreserved - undesignated	932,936	523,284	494,490	413,999
<b>TOTAL FUND BALANCE</b>	<b>1,019,878</b>	<b>577,468</b>	<b>551,732</b>	<b>483,927</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,021,845</b>	<b>\$ 583,124</b>	<b>\$ 555,810</b>	<b>\$ 485,300</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	<b>Special Revenue</b>			
	<b>Road District No. 5</b>	<b>Road District No. 6</b>	<b>Road District No. 7</b>	<b>Road District No. 8</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 161,316	\$ 422,465	\$ 77,153	\$ 20,043
Receivables:				
Ad valorem	68,604	626,626	136,641	59,547
Revenue sharing	1,693	9,141	12,303	-
Other	-	-	-	-
Inventory	63,201	68,239	50,310	66,252
<b>TOTAL ASSETS</b>	<b>\$ 294,814</b>	<b>\$ 1,126,471</b>	<b>\$ 276,407</b>	<b>\$ 145,842</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,417	\$ 2,593	\$ 1,096	\$ 1,095
Accrued wages payable	581	931	378	378
<b>TOTAL LIABILITIES</b>	<b>1,998</b>	<b>3,524</b>	<b>1,474</b>	<b>1,473</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	63,201	68,239	50,310	66,252
Unreserved - undesignated	229,615	1,054,708	224,623	78,117
<b>TOTAL FUND BALANCE</b>	<b>292,816</b>	<b>1,122,947</b>	<b>274,933</b>	<b>144,369</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 294,814</b>	<b>\$ 1,126,471</b>	<b>\$ 276,407</b>	<b>\$ 145,842</b>



**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
As of December 31, 2007**

	<b>Special Revenue</b>			
	<b>Fire Protection District No. 2</b>	<b>Fire Protection District No. 3-A</b>	<b>Fire Protection District No. 4</b>	<b>A.F.S. Maintenance</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 330,200	\$ 300	\$ 347,301	\$ 21,053
Receivables:				
Ad valorem	159,270	-	208,081	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 489,470</b>	<b>\$ 300</b>	<b>\$ 555,382</b>	<b>\$ 21,053</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 495	\$ -	\$ 14,396	\$ 201
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>495</b>	<b>-</b>	<b>14,396</b>	<b>201</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	488,975	300	540,986	20,852
<b>TOTAL FUND BALANCE</b>	<b>488,975</b>	<b>300</b>	<b>540,986</b>	<b>20,852</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 489,470</b>	<b>\$ 300</b>	<b>\$ 555,382</b>	<b>\$ 21,053</b>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
As of December 31, 2007**

	Special Revenue			
	Tourist Commission	Louisiana Emergency Shelter Grant	Civic Center	Emergency Response Council
<b>ASSETS</b>				
Cash and cash equivalents	\$ 78,169	\$ 1,478	\$ 180,272	\$ -
Receivables:				
Ad valorem	-	-	160,862	-
Revenue sharing	-	-	-	-
Other	-	7,587	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 78,169</b>	<b>\$ 9,065</b>	<b>\$ 341,134</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,671	\$ -	\$ 5,165	\$ -
Accrued wages payable	719	-	1,995	-
<b>TOTAL LIABILITIES</b>	<b>2,390</b>	<b>-</b>	<b>7,160</b>	<b>-</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	75,779	9,065	333,974	-
<b>TOTAL FUND BALANCE</b>	<b>75,779</b>	<b>9,065</b>	<b>333,974</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 78,169</b>	<b>\$ 9,065</b>	<b>\$ 341,134</b>	<b>\$ -</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	Special Revenue			
	Covered Arena	Merryville Visitor Center	Building Code Compliance	South Beauregard Recreation District
<b>ASSETS</b>				
Cash and cash equivalents	\$ 866	\$ 20,519	\$ 176,993	\$ 23,526
Receivables:				
Ad valorem	-	-	-	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 866</u>	<u>\$ 20,519</u>	<u>\$ 176,993</u>	<u>\$ 23,526</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 364	\$ 1,562	\$ -
Accrued wages payable	-	142	606	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>506</u>	<u>2,168</u>	<u>-</u>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	866	20,013	174,825	23,526
<b>TOTAL FUND BALANCE</b>	<u>866</u>	<u>20,013</u>	<u>174,825</u>	<u>23,526</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 866</u>	<u>\$ 20,519</u>	<u>\$ 176,993</u>	<u>\$ 23,526</u>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	Special Revenue	Debt Service		
	Total	Road District No. 1-A	Road District No. 2	Road District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,332,379	\$ 15,241	\$ -	\$ 25,040
Receivables:				
Ad valorem	2,303,091	28,888	-	24,229
Revenue sharing	46,735	-	-	-
Other	7,587	-	-	-
Inventory	516,298	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,206,090</b>	<b>\$ 44,129</b>	<b>\$ -</b>	<b>\$ 49,269</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 39,596	\$ -	\$ -	\$ -
Accrued wages payable	9,263	-	-	-
<b>TOTAL LIABILITIES</b>	<b>48,859</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	44,129	-	49,269
Reserved for inventory	516,298	-	-	-
Unreserved - undesignated	5,640,933	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>6,157,231</b>	<b>44,129</b>	<b>-</b>	<b>49,269</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 6,206,090</b>	<b>\$ 44,129</b>	<b>\$ -</b>	<b>\$ 49,269</b>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
As of December 31, 2007**

	Debt Service			
	Road District No. 5	Road District No. 6	Fire Protection District No. 2	Road District No. 6 Certificates of Indebtedness
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,458	\$ 22,780	\$ 15,232	\$ -
Receivables:				
Ad valorem	25,630	58,436	64,852	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 40,088</b>	<b>\$ 81,216</b>	<b>\$ 80,084</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Reserved for debt service	40,088	81,216	80,084	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>40,088</b>	<b>81,216</b>	<b>80,084</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 40,088</b>	<b>\$ 81,216</b>	<b>\$ 80,084</b>	<b>\$ -</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	Debt Service			
	Fire Protection District No. 3	Capital Government Building	Fire Protection District No. 4 Certificates of Indebtedness	Sub Road District 1 of District 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 2,145	\$ 141	\$ 31,507
Receivables:				
Ad valorem	-	-	-	34,859
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ 141</u>	<u>\$ 66,366</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Reserved for debt service	-	2,145	141	66,366
Reserved for inventory	-	-	-	-
Unreserved - undesignated	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>2,145</u>	<u>141</u>	<u>66,366</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ 141</u>	<u>\$ 66,366</u>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	Debt Service			
	Road District No. 2 Certificates of Indebtedness	Road District No. 7 & 8 Certificates of Indebtedness	Road District No. 3 Certificates of Indebtedness	Road District No. 6 Certificates of Indebtedness
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Ad valorem	-	-	-	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	<b>Debt Service</b>			<b>Capital Projects</b>
	<b>Road District No. 1 &amp; 5 Certificates of Indebtedness</b>	<b>Road District No. 4 Certificates of Indebtedness</b>	<b>Total</b>	<b>Road District No. 6</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 15	\$ 126,559	\$ -
Receivables:				
Ad valorem	-	-	236,894	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 363,453</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	15	363,453	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>15</b>	<b>363,453</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 363,453</b>	<b>\$ -</b>



**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	<b>Capital Projects</b>			
	<b>Road District No. 2</b>	<b>Road District No. 4</b>	<b>Sub Road District 1 of District 3</b>	<b>95-18 Ward 6 Bridge</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 3,216	\$ -	\$ -
Receivables:				
Ad valorem	-	-	-	-
Revenue sharing	-	-	-	-
Other	-	-	-	8,914
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 3,216</b>	<b>\$ -</b>	<b>\$ 8,914</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 9,417
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,417</b>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	-	3,216	-	(503)
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>3,216</b>	<b>-</b>	<b>(503)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 3,216</b>	<b>\$ -</b>	<b>\$ 8,914</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Governmental Funds**  
**As of December 31, 2007**

	Capital Projects			
	Gothic Jail Renovation	Fire Protection District No. 2	Fire Protection District No. 4	Road District No. 1-A
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,951	\$ 12,677	\$ -	\$ 138
Receivables:				
Ad valorem	-	-	-	-
Revenue sharing	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 14,951</u>	<u>\$ 12,677</u>	<u>\$ -</u>	<u>\$ 138</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Reserved for debt service	-	-	-	-
Reserved for inventory	-	-	-	-
Unreserved - undesignated	14,951	12,677	-	138
<b>TOTAL FUND BALANCE</b>	<u>14,951</u>	<u>12,677</u>	<u>-</u>	<u>138</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 14,951</u>	<u>\$ 12,677</u>	<u>\$ -</u>	<u>\$ 138</u>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
As of December 31, 2007**

	<u>Capital Projects</u>	
	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 30,982	\$ 3,489,920
Receivables:		
Ad valorem	-	2,539,985
Revenue sharing	-	46,735
Other	8,914	16,501
Inventory	-	516,298
<b>TOTAL ASSETS</b>	<u>\$ 39,896</u>	<u>\$ 6,609,439</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 9,417	\$ 49,013
Accrued wages payable	-	9,263
<b>TOTAL LIABILITIES</b>	<u>9,417</u>	<u>58,276</u>
<b>FUND BALANCE</b>		
Reserved for debt service	-	363,453
Reserved for inventory	-	516,298
Unreserved - undesignated	30,479	5,671,412
<b>TOTAL FUND BALANCE</b>	<u>30,479</u>	<u>6,551,163</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 39,896</u>	<u>\$ 6,609,439</u>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	<b>Special Revenue</b>			
	<b>Road District No. 1</b>	<b>Road District No. 2</b>	<b>Road District No. 3</b>	<b>Road District No. 4</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 181,815	\$ 313,324	\$ 262,723	\$ 224,379
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	916	5,056	25,260	3,845
Other state funds	-	40,000	320,000	-
Fees, charges, and commissions for services	-	-	-	-
Interest	18,154	9,008	7,448	9,088
Other revenues	172,618	33,279	11,230	70,721
<b>Total Revenues</b>	<b>373,503</b>	<b>400,667</b>	<b>626,661</b>	<b>308,033</b>
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	265,761	514,299	527,168	323,705
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Other general administrative	-	-	-	-
<b>Total Expenditures</b>	<b>265,761</b>	<b>514,299</b>	<b>527,168</b>	<b>323,705</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>107,742</b>	<b>(113,632)</b>	<b>99,493</b>	<b>(15,672)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	149,050	220,702	131,309	14,888
Sale of fixed assets	298	-	7,360	19,345
<b>Total Other Financing Uses</b>	<b>149,348</b>	<b>220,702</b>	<b>138,669</b>	<b>34,233</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>257,090</b>	<b>107,070</b>	<b>238,162</b>	<b>18,561</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>762,789</b>	<b>470,400</b>	<b>313,571</b>	<b>465,366</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 1,019,879</b>	<b>\$ 577,470</b>	<b>\$ 551,733</b>	<b>\$ 483,927</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue			
	Road District No. 5	Road District No. 6	Road District No. 7	Road District No. 8
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 76,327	\$ 663,971	\$ 149,993	\$ 68,616
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	2,527	13,926	18,813	-
Other state funds	25,000	25,000	19,600	54,996
Fees, charges, and commissions for services	-	-	-	-
Interest	1,922	29,155	4,938	2,247
Other revenues	102,342	281,007	15,226	16,974
<b>Total Revenues</b>	<b>208,118</b>	<b>1,013,059</b>	<b>208,570</b>	<b>142,833</b>
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	219,822	1,176,432	388,283	258,480
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Other general administrative	-	17	-	-
<b>Total Expenditures</b>	<b>219,822</b>	<b>1,176,449</b>	<b>388,283</b>	<b>258,480</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(11,704)</b>	<b>(163,390)</b>	<b>(179,713)</b>	<b>(115,647)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	149,050	10,765	135,036	135,036
Sale of fixed assets	298	13,409	412	412
<b>Total Other Financing Uses</b>	<b>149,348</b>	<b>24,174</b>	<b>135,448</b>	<b>135,448</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>137,644</b>	<b>(139,216)</b>	<b>(44,265)</b>	<b>19,801</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>155,172</b>	<b>1,262,164</b>	<b>319,197</b>	<b>124,567</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 292,816</b>	<b>\$ 1,122,948</b>	<b>\$ 274,932</b>	<b>\$ 144,368</b>

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue			
	Fire Protection District No. 2	Fire Protection District No. 3-A	Fire Protection District No. 4	A.F.S. Maintenance
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 170,657	\$ -	\$ 242,722	\$ -
Other taxes	17,842	-	23,416	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	7,397	-	9,757	211
Other revenues	547	-	2,325	18,000
<b>Total Revenues</b>	<b>196,443</b>	<b>-</b>	<b>278,220</b>	<b>18,211</b>
<b>EXPENDITURES</b>				
Public safety	126,875	-	156,633	13,539
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Other general administrative	-	-	-	-
<b>Total Expenditures</b>	<b>126,875</b>	<b>-</b>	<b>156,633</b>	<b>13,539</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>69,568</b>	<b>-</b>	<b>121,587</b>	<b>4,672</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	(58,411)	-
Sale of fixed assets	-	-	6,000	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>(52,411)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>69,568</b>	<b>-</b>	<b>69,176</b>	<b>4,672</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>419,408</b>	<b>300</b>	<b>471,809</b>	<b>16,180</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 488,976</b>	<b>\$ 300</b>	<b>\$ 540,985</b>	<b>\$ 20,852</b>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue			
	Tourist Commission	Louisiana Emergency Shelter Grant	Civic Center	Emergency Response Council
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 175,118	\$ -
Other taxes	56,697	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	32,558	10,885	-	-
Fees, charges, and commissions for services	-	-	12,990	-
Interest	798	29	5,446	7
Other revenues	32,767	-	95	1,000
Total Revenues	122,820	10,914	193,649	1,007
<b>EXPENDITURES</b>				
Public safety	-	-	-	450
Public works	-	-	-	-
Health and welfare	-	3,814	-	-
Culture and recreation	89,860	-	166,506	-
Debt service	-	-	-	-
Other general administrative	-	-	-	-
Total Expenditures	89,860	3,814	166,506	450
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	32,960	7,100	27,143	557
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	-	(778)
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	-	-	-	(778)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	32,960	7,100	27,143	(221)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	42,818	1,965	306,830	221
<b>FUND BALANCES - END OF YEAR</b>	\$ 75,778	\$ 9,065	\$ 333,973	\$ -

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue			
	Covered Arena	Merryville Visitor Center	Building Code Compliance	South Beauregard Recreation District
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	32,558	173,770	25,000
Fees, charges, and commissions for services	-	-	88,804	-
Interest	44	44	2,768	271
Other revenues	8,395	-	-	-
<b>Total Revenues</b>	<b>8,439</b>	<b>32,602</b>	<b>265,342</b>	<b>25,271</b>
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	-	17,301	-	-
Health and welfare	-	-	-	-
Culture and recreation	11,946	-	-	1,745
Debt service	-	-	-	-
Other general administrative	-	-	90,517	-
<b>Total Expenditures</b>	<b>11,946</b>	<b>17,301</b>	<b>90,517</b>	<b>1,745</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,507)</b>	<b>15,301</b>	<b>174,825</b>	<b>23,526</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	-	-
Sale of fixed assets	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(3,507)</b>	<b>15,301</b>	<b>174,825</b>	<b>23,526</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>4,373</b>	<b>4,712</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 866</b>	<b>\$ 20,013</b>	<b>\$ 174,825</b>	<b>\$ 23,526</b>



**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue	Debt Service		
	Total	Road District No. 1-A	Road District No. 2	Road District No. 4
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,529,645	\$ 31,494	\$ -	\$ 26,868
Other taxes	97,955	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	70,343	-	-	-
Other state funds	759,367	-	-	-
Fees, charges, and commissions for services	101,794	-	-	-
Interest	108,732	192	362	267
Other revenues	766,526	-	-	-
Total Revenues	4,434,362	31,686	362	27,135
<b>EXPENDITURES</b>				
Public safety	297,497	-	-	-
Public works	3,691,251	-	-	500
Health and welfare	3,814	-	-	-
Culture and recreation	270,057	-	-	-
Debt service	-	47,371	500	47,088
Other general administrative	90,534	-	-	-
Total Expenditures	4,353,153	47,371	500	47,588
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	81,209	(15,685)	(138)	(20,453)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	886,647	-	(34,901)	-
Sale of fixed assets	47,534	-	-	-
Total Other Financing Uses	934,181	-	(34,901)	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	1,015,390	(15,685)	(35,039)	(20,453)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	5,141,842	59,812	35,040	69,725
<b>FUND BALANCES - END OF YEAR</b>	\$ 6,157,232	\$ 44,127	\$ 1	\$ 49,272

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Debt Service			
	Road District No. 5	Road District No. 6	Fire Protection District No. 2	Road District No. 6 Certificates of Indebtedness
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 28,730	\$ 62,110	\$ 69,752	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	153	242	607	6
Other revenues	-	-	-	-
Total Revenues	28,883	62,352	70,359	6
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	500	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	40,623	65,502	64,480	182,194
Other general administrative	-	-	-	-
Total Expenditures	41,123	65,502	64,480	182,194
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(12,240)	(3,150)	5,879	(182,188)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	-	181,962
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	-	-	-	181,962
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(12,240)	(3,150)	5,879	(226)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	52,327	84,367	74,205	227
<b>FUND BALANCES - END OF YEAR</b>	\$ 40,087	\$ 81,217	\$ 80,084	\$ 1

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Debt Service			
	Fire Protection District No. 3	Capital Government Building	Fire Protection District No. 4 Certificates of Indebtedness	Sub Road District 1 of District 3
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ 40,463
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	-	65	15	365
Other revenues	-	-	-	-
Total Revenues	-	65	15	40,828
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	176,593	58,300	43,473
Other general administrative	-	-	-	-
Total Expenditures	-	176,593	58,300	43,473
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(176,528)	(58,285)	(2,645)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	(260)	176,093	58,300	-
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	(260)	176,093	58,300	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(260)	(435)	15	(2,645)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	260	2,581	126	69,011
<b>FUND BALANCES - END OF YEAR</b>	\$ -	\$ 2,146	\$ 141	\$ 66,366

**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	<b>Debt Service</b>			
	<b>Road District No. 2 Certificates of Indebtedness</b>	<b>Road District No. 7 &amp; 8 Certificates of Indebtedness</b>	<b>Road District No. 3 Certificates of Indebtedness</b>	<b>Road District No. 6 Certificates of Indebtedness</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	-	-	4	-
Other revenues	-	-	-	-
Total Revenues	-	-	4	-
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	500	500	38,056	500
Other general administrative	-	-	-	-
Total Expenditures	500	500	38,056	500
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(500)	(500)	(38,052)	(500)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	500	500	37,493	500
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	500	500	37,493	500
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	-	-	(559)	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	-	-	559	1
<b>FUND BALANCES - END OF YEAR</b>	\$ -	\$ -	\$ -	\$ 1

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Debt Service			Capital Projects
	Road District No. 1 & 5 Certificates of Indebtedness	Road District No. 4 Certificates of Indebtedness	Total	Road District No. 6
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 259,417	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	-	15	2,293	-
Other revenues	-	-	-	-
Total Revenues	-	15	261,710	-
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	-	-	1,000	7
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	500	161,688	927,868	-
Other general administrative	-	-	-	-
Total Expenditures	500	161,688	928,868	7
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(500)	(161,673)	(667,158)	(7)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	500	161,688	582,375	-
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	500	161,688	582,375	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	-	15	(84,783)	(7)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	-	-	448,241	8
<b>FUND BALANCES - END OF YEAR</b>	\$ -	\$ 15	\$ 363,458	\$ 1

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For The Year Ended December 31, 2007**

	<b>Capital Projects</b>			
	<b>Road District No. 2</b>	<b>Road District No. 4</b>	<b>Sub Road District 1 of District 3</b>	<b>95-18 Ward 6 Bridge</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	8,914
Fees, charges, and commissions for services	-	-	-	-
Interest	-	7,704	-	-
Other revenues	-	-	-	5,160
Total Revenues	-	7,704	-	14,074
<b>EXPENDITURES</b>				
Public safety	-	-	-	-
Public works	510	467,904	-	14,590
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Other general administrative	-	-	-	-
Total Expenditures	510	467,904	-	14,590
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(510)	(460,200)	-	(516)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	500	-	(2)	-
Sale of fixed assets	-	-	-	-
Total Other Financing Uses	500	-	(2)	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(10)	(460,200)	(2)	(516)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	10	463,416	2	13
<b>FUND BALANCES - END OF YEAR</b>	\$ -	\$ 3,216	\$ -	\$ (503)

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	<b>Capital Projects</b>			
	<b>Gothic Jail Renovation</b>	<b>Fire Protection District No. 2</b>	<b>Fire Protection District No. 4</b>	<b>Road District No. 1-A</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Interest	778	147	4	138
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>778</b>	<b>147</b>	<b>4</b>	<b>138</b>
<b>EXPENDITURES</b>				
Public safety	-	500	500	-
Public works	13,925	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Other general administrative	-	-	-	-
<b>Total Expenditures</b>	<b>13,925</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(13,147)</b>	<b>(353)</b>	<b>(496)</b>	<b>138</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	111	-
Sale of fixed assets	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(13,147)</b>	<b>(353)</b>	<b>(385)</b>	<b>138</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>28,098</b>	<b>13,030</b>	<b>385</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 14,951</b>	<b>\$ 12,677</b>	<b>\$ -</b>	<b>\$ 138</b>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For The Year Ended December 31, 2007**

	<u>Capital Projects</u>	
	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>		
Taxes:		
Ad valorem	\$ -	\$ 2,789,062
Other taxes	-	97,955
Intergovernmental Revenues:		
State Funds:		
State revenue sharing	-	70,343
Other state funds	8,914	768,281
Fees, charges, and commissions for services	-	101,794
Interest	8,771	119,796
Other revenues	5,160	771,686
	<u>22,845</u>	<u>4,718,917</u>
<b>EXPENDITURES</b>		
Public safety	1,000	298,497
Public works	496,936	4,189,187
Health and welfare	-	3,814
Culture and recreation	-	270,057
Debt service	-	927,868
Other general administrative	-	90,534
	<u>497,936</u>	<u>5,779,957</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(475,091)</u>	<u>(1,061,040)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	609	1,469,631
Sale of fixed assets	-	47,534
	<u>609</u>	<u>1,517,165</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>(474,482)</u>	<u>456,125</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>504,962</u>	<u>6,095,045</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 30,480</u>	<u>\$ 6,551,170</u>



**BEAUREGARD PARISH POLICE JURY**  
**DERIDDER, LOUISIANA**  
**Schedule of Operating Transfers**  
**For The Year Ended December 31, 2007**

	Transfers	
	From	To
<b>General Fund</b>	\$ 405,155	\$ 69,853
<b>Special Revenue Funds</b>		
Parishwide Road	744,402	2,481,338
Road District No. 1	250	149,300
Road District No. 2	1,000	221,702
Road District No. 3	55,555	186,864
Road District No. 4	171,912	186,800
Road District No. 5	250	149,300
Road District No. 6	176,042	186,807
Road District No. 7	14,264	149,300
Road District No. 8	14,264	149,300
Sales Tax District No. 1	3,081,338	-
Criminal Court	69,929	-
Fire Protection District 4	58,411	-
Emergency Response Council	778	-
Building Code Compliance	5,000	5,000
<b>Debt Service Funds</b>		
Road District No. 6	-	182,462
Capital Government Building	-	176,093
Fire Protection District 3	260	-
Road District No. 2	34,901	500
Road District No. 7 & 8	-	500
Fire Protection District 4	-	58,300
Road District No. 3	-	37,493
Road District No. 1 & 5	-	500
Road District No. 4	-	161,688
<b>Capital Project Funds</b>		
Fire Protection District 4	-	111
Police Jury Administrative Complex	-	280,000
Road District No. 2	-	500
	<u>\$ 4,833,711</u>	<u>\$ 4,833,711</u>

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Supplemental Information Schedule  
December 31, 2007**

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**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method jurors receive \$1,200 per month.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Schedule of Compensation Paid Police Jurors  
For The Year Ended December 31, 2007**

<b>POLICE JURORS</b>	<b>DISTRICT</b>	<b>AMOUNT</b>
Gerald M. McLeod	1	\$ 14,400
Rusty Williamson	2	14,400
Carlos Archfield	3-A	14,400
Jerry Kern	3-B	14,400
James Boswell	3-C	14,400
Mike Harper	3-D	14,400
Jerry Shirley	3-E	14,400
Byrel Book	4-A	14,400
Mike Nothnagel	4-B	14,400
Greg Nothnagel	5	14,400
<b>TOTAL</b>		<b>\$ 144,000</b>



Founded in 1978

## **BROUSSARD & COMPANY**

**CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the  
Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the primary government financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 2007, and have issued our report thereon dated May 2, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit we considered Beauregard Parish Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Beauregard Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Jury's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Beauregard Parish Police Jury's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principals such that there is more than a remote likelihood that a misstatement of Beauregard Parish Police Jury's financial statements that is more than inconsequential will not be prevented or detected by Beauregard Parish Police Jury's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs shown as item 2007-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Beauregard Parish Police Jury's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, the significant deficiency described above is considered to be a material weakness.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether financial statements of Beauregard Parish Police Jury are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs in item 2007-02.

Beauregard Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Beauregard Parish Police Jury's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Beauregard Parish Police Jury and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Broussard & Company*

Lake Charles, Louisiana  
May 2, 2008

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Primary Government**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2007**

We have audited the financial statements of Beauregard Parish Police Jury as of and for the year ended December 31, 2007, and have issued our report thereon dated May 2, 2008. We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2007, resulted in an unqualified opinion on the primary governmental financial statements of the governmental activities, each major fund, and the remaining fund information.

**Section I. Summary of Auditor's Reports**

- A. Unqualified opinion on the primary government financial statements.
- B. Report on Internal Control and Compliance to the Financial Statements

Internal Control

Significant Deficiencies   X   Yes      No Material Weaknesses   X   Yes      No

Compliance

Noncompliance Material to Financial Statements   X   Yes      No

**Section II. Financial Statement Findings**

**Item 2007-01:**

Finding:       The Police Jury maintains its books and records on a modified cash basis of accounting. Reliance is placed on the auditor's to assist in adjusting the modified cash basis books to accrual basis. Under U.S. generally accepted auditing standards, the auditor cannot be considered part of the Jury's internal control structure. The design of the Jury's control structure does not include procedures to prevent or detect a material misstatement to the external financial statements.

Corrective Action Planned:   The Jury will make the necessary entries to convert its accounting records to the accrual basis.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Primary Government**

**Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2007**

**Item 2007-02:**

**Finding:** The Police Jury was under collateralized at one financial institution by \$719,519 as of December 31, 2007. The proper amount of collateralization was established during January 2008.

**Corrective Action Planned:** The Jury will closely monitor required collateralization requirements monthly to prevent future under collateralization issues.

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
Primary Government**

**Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended December 31, 2007**

**Item 2006-01:**

**Finding:** The Police Jury maintains its books and records on a modified cash basis of accounting. Reliance is placed on the auditor's to assist in adjusting the modified cash basis books to accrual basis and to assist in the preparation of external financial statements and related disclosures. Under U.S. generally accepted auditing standards, the auditor cannot be considered part of the Jury's internal control structure. The design of the Jury's control structure does not include procedures to prevent or detect a material misstatement to the external financial statements. The Jury has engaged a CPA to assist in the preparation of the financial statements for 2007.

**Item 2006-02:**

**Finding:** The December 31, 2006 financial statements were not filed with the Legislative Auditor's office by June 30, 2007 as required by LSA-RS 24:514. The financial statements for 2007 will be filed by the June 30, 2008 due date.

**Item 2006-03:**

**Finding:** Total budgeted revenues and other sources exceeded the total actual revenues and other sources of the General Fund by \$244,121 or 9.1% which is violation of LSA-RS 39:1310. The budget for 2007 was in compliance with the State Budget Law.